

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
LUFKIN DIVISION

ROBERT M. BATTLE, AS TRUSTEE OF
KTW GROUP

§

§

CIVIL ACTION NO. 9:06cv109

v.

§

UNITED STATES OF AMERICA

ORDER ADOPTING REPORT AND
RECOMMENDATION OF UNITED STATES
MAGISTRATE JUDGE

The Report and Recommendation of the Magistrate Judge, which contains her findings, conclusions, and recommendation for the disposition of this case has been presented for consideration. The Report and Recommendation recommends that the Defendant's Motion for Summary Judgment (document #19) be granted. Plaintiffs filed written objections on February 22, 2007.

Having made a *de novo* review of the written objections filed by Plaintiff, the Court finds that the findings and conclusions of the Magistrate Judge are correct and the objections are without merit. In his objections, Plaintiff raises the same arguments that were previously raised in his response and reply briefs concerning the motion for summary judgment and addressed by the Magistrate Judge in the Report and Recommendation. The findings and conclusions of the Magistrate Judge are hereby adopted.

In light of the foregoing, it is

ORDERED that Defendant's Motion for Summary Judgment (document #19) is **GRANTED**. It is further

ORDERED, ADJUDGED and DECREED that:

- (1) Robert M. Battle is indebted to the United States for federal income tax, penalties and interest for the years 1996, 1997 and 1998 in the amount of \$598,036.94, plus statutory accruals since the time of assessment;
- (2) KTW Group is holding the Tyler County properties merely as a nominee in favor of Robert M. Battle;
- (3) the United States' federal tax liens have attached to the Tyler County properties;
- (4) the Tyler County properties are property of Robert M. Battle; and
- (5) the United States may enforce its federal tax liens against such properties and sell these properties.

It is finally

ORDERED that the complaint is **DISMISSED** with prejudice and any motion not previously ruled on is **DENIED**.

So **ORDERED** and **SIGNED** this **14** day of **March, 2007**.



Ron Clark, United States District Judge